

Include in your application a letter detailing what expenditures you intend to reclassify.

ABC Public Schools

Director - Business

Accounting

Accounts Payable

Business Office

Payroll

Director - Purchasing

Purchasing Clerk

Print shop

March 14, 2012

Paul Taylor

Office of Public Instruction

P.O. Box 202501

Helena, MT 59620-2501

Re: Reclassified Expenses – Indirect Cost Rate

Dear Paul:

Please accept this letter as the District's request for a revised indirect cost rate for FY2013.

The following expenses have been reclassified:

Personnel Services	High School
Audit Services (our district has an A133 audit)	71,464.43
Information Services	33,115.63
Property Insurance	31,466.27
	<u>76,220.86</u>
Total	212,267.19


Please let me know if you need any additional information.

Thank you for your consideration.

Sincerely,

District Clerk

Use the IDC reclassification calculator to help determine your adjusted rate.
Follow the directions for using the calculator here.



**Montana
Office of Public Instruction**
Denise Juneau, State Superintendent

opi.mt.gov

FY 2013 Indirect Cost Rate Reclassification Calculator

Fax: (406)-444-0509
Mail: School Accounting and Budgeting
Office of Public Instruction
PO Box 202501
Helena, MT 59620-2501

Instructions:

1. Enter your LE(s) in cell D13 and/or D16
2. Enter the amount you intend to reclassify into cell H:21 for Elem or K-12 LE's or N:21 for HS LE's
3. Your Final Adjusted Rate will be returned in Cell N:58
4. Print this completed form and the completed Certification Form and Fax or mail to OPI
5. Include documentation supporting the expenditures reclassified with your submittal

Enter your ELEM or K12 LE If your district has a Elem LE and a HS LE make sure to fill BOTH LE# cells or the calculation won't work correctly.

Enter your HS LE

0000

Be sure that the LE you Entered is a HS LE.

Elem or K12

	Amt to Reclassify
	Indirect Costs (C)
Line A Requested Reclass Rate	
Direct Costs Reclassified Indirect Costs	-
Adjusted Totals	-

HS

	Amt to Reclassify
	Indirect Costs (C)
	212,267.19
	30,187,938.90

Line B Prelim/Calcd 5 Yr IDC Rates

	2009	2010	2011	2012	2013
0000					
0099 Great Falls H S	0.0444	0.0335	0.0304	0.0313	0.0364

Line C Approved Indirect Cost Rates

	2009	2010	2011	2012	Reclassified Rate(s) 2013
0000					
0099 Great Falls H S	0.0777	0.0510	0.0009	0.0206	0.0437

Line D Preliminary Indirect Cost Rates

	2009	2010	2011	2012	2013
0000	-	-	-	-	-
0099 Great Falls H S	0.0777	0.0510	0.0304	0.0313	0.0437

Line E Five Year Average with 5% Discount

0000	-
0099 Great Falls H S	0.0445

Line F Average of LE's contained under one School System Code (SS)

Your Reclassified Rate by SS is:

4.45%

This same rate is applied to both Elem and HS in the same SS

Include a copy of your original Schedule A



Schedule A - Restricted Fixed Indirect Cost Rate

Line A				2013		2013		Requested	
				Calculated Rate		Reclassified Rate *		Reclassified Rate **	
LE 0098 Great Falls: Elem		Indirect/Direct	1,723,669.21 / 57,384,170.81	3.00%					
LE 0099 Great Falls: H S		Indirect/Direct	1,106,863.08 / 30,400,206.09	3.64%					
Line B Preliminary Indirect Cost Rates		LE	2009	2010	2011	2012	2013		
		0098 Great Falls: Elem	0.0268	0.0216	0.0346	0.0371	3.00%		
		0099 Great Falls: H S	0.0444	0.0335	0.0304	0.0313	3.64%		
Line C Approved Indirect Cost Rates		LE	2009	2010	2011	2012	Reclassified Rate 2013		
		0098 Great Falls: Elem	0.0107	0.0081	0.0801	0.0794			
		0099 Great Falls: H S	0.0777	0.0510	0.0009	0.0206			
Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2009	2010	2011	2012			
		0098 Great Falls: Elem	0.0268	0.0216	0.0801	0.0794			
		0099 Great Falls: H S	0.0777	0.0510	0.0304	0.0313			
Line E Five Year Average with 5% Discount		LE					2013	LE Reclassified Rate	
		0098 Great Falls: Elem					4.52%		
		0099 Great Falls: H S					4.31%		
Line F Average of LE's contained under one School System Code (SS)								SS Reclassified Rate	

Your Preliminary Rate by School System (SS) is: **4.42%**

This same rate is applied to both EL and HS in the same SS.

Complete and include your certification for Indirect Cost Rate for your School System.

Office of Public Instruction Denise Juneau, Superintendent PO Box 202501 Helena, MT 59620-2501		CERTIFICATION FOR INDIRECT COST RATE			
		Due April 30, 2012			
SS #	School System (SS) Name	County #	County	LE's Included EL HS K12	
<p>Proposed Restricted Indirect Cost Rate _____ % (Round to nearest hundredth (X.XX%) of a percent.)</p> <p>INSTRUCTIONS: Complete and submit with one copy of each application for Indirect Cost Rate. A single application by School System (SS) should be submitted for the elementary and high school district. A copy of this certification will be returned upon approval of your rate.</p> <p>This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:</p> <p>(1) All costs included in this proposal to establish the final indirect cost rate for the periods indicated above are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted in allocating costs as indicated in the attached Predetermined Indirect Cost Allocation - Schedule A.</p> <p>(2) All costs included in the proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. In addition, similar types of costs have been accounted for consistently and the Office of Public Instruction will be notified of any accounting changes that would affect the predetermined rate.</p> <p>I declare that the foregoing is true and correct.</p>					
Signature of District Superintendent or Board Chairperson			Street Address or P.O. Box		
Printed Name of Authorized Official			City	Zip Code	
Title			Date		
<p>Send completed form to:</p> <p>School Accounting and Budgeting Office of Public Instruction PO Box 202501 Helena, MT 59620-2501</p>					
ACCEPTED AND APPROVED FOR THE SUPERINTENDENT OF PUBLIC INSTRUCTION BY:					
Approved Rate for FY20			Date Approved		
			Signature		